

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 575: MAINE ESTATE TAX**

**§4064. TAX ON ESTATE OF NONRESIDENT**

A tax is imposed upon the transfer of real property and tangible personal property situated in this State and held by an individual who dies prior to January 1, 2002 or after December 31, 2002 and who at the time of death was not a resident of this State. Maine property is subject to the tax imposed by this section to the extent that such property is either included in the decedent's federal gross estate or is Maine elective property. The amount of this tax is equal to that proportion of the federal credit that the value of the decedent's Maine real and tangible personal property in this State bears to the value of the decedent's federal gross estate. The share of the federal credit used to determine the amount of a nonresident individual's estate tax under this section is computed without regard to whether the specific real or tangible personal property located in the State is marital deduction property. [2011, c. 380, Pt. M, §7 (AMD); 2011, c. 380, Pt. M, §10 (AFF).]

When real or tangible personal property is owned by a pass-through entity, the entity must be disregarded and the property must be treated as personally owned by the decedent if the entity does not actively carry on a business for the purpose of profit and gain; the ownership of the property in the entity was not for a valid business purpose; or the property was acquired by other than a bona fide sale for full and adequate consideration and the decedent retained a power with respect to or interest in the property that would bring the real or tangible personal property located in this State within the decedent's federal gross estate. [2011, c. 380, Pt. M, §7 (NEW); 2011, c. 380, Pt. M, §10 (AFF).]

**SECTION HISTORY**

1981, c. 451, §7 (NEW). 1995, c. 281, §22 (AMD). 1999, c. 521, §A10 (AMD). 2001, c. 559, §GG6 (AMD). 2001, c. 559, §GG26 (AFF). 2003, c. 20, §JJ3 (AMD). 2003, c. 673, §D4 (AMD). 2005, c. 12, §M1 (AMD). 2005, c. 12, §M2 (AFF). 2005, c. 218, §42 (AMD). 2005, c. 618, §5 (AMD). 2005, c. 618, §22 (AFF). 2005, c. 622, §20 (AMD). 2007, c. 466, Pt. A, §62 (AMD). 2007, c. 466, Pt. A, §63 (AFF). 2011, c. 380, Pt. M, §7 (AMD). 2011, c. 380, Pt. M, §10 (AFF).

---

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 127th Maine Legislature and is current through October 1, 2016. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.